

**Listing Of The Claims:**

This listing of the claims will replace all prior versions and listings of claims in this application.

1. (currently amended) A system for aesthetically covering access openings in a tub skirt when interior skirt access is not required comprising:

a bracket affixable to the tub skirt, the bracket comprising a plurality of fastener mating surfaces, each fastener mating surface comprising a plurality of raised ridges;

a panel easily attachable to and detachable from said bracket, said panel, when attached, hiding said bracket when viewed from the exterior of the tub skirt; and

clips used to attach said panel to said bracket via engagement with at least one raised ridge of a corresponding fastener mating surface, enabling the panel to be attachable to the bracket in a selected one of a plurality of positions.

2. (original) The system of Claim 1 wherein said bracket extends around the perimeter of a portion of the tub skirt defining an access opening.

3. (original) The system of Claim 1 wherein said tub is a bath tub.

4. (original) The system of Claim 1 wherein said clips are integrally formed with and extend from the back of said panel.

5. (original) The system of Claim 4 wherein said clips include a straight portion and an angled portion.

6. (original) The system of Claim 5 wherein said angled portion of said clip includes a leading edge and a trailing edge together defining a V-shape.

7. (canceled)

8. (currently amended) The system of Claim [[7]] 1 wherein said mating surfaces are tapered from the front of said bracket to the back of said bracket.

9. (original) The system of Claim 1 wherein said bracket is a rectangular frame.

10. (previously presented) The system of Claim 9 wherein said rectangular frame includes at least one fastener mating surface on at least two of its four sides.
11. (original) The system of Claim 1 wherein said clips are detachable from said panel.
12. (currently amended) A tub skirt comprising:
  - a face portion defining one or more access openings;
  - a bracket affixable to said skirt face portion;
  - a panel easily attachable to and detachable from said bracket, said panel, when attached, hiding said bracket when viewed from the exterior of the tub skirt; and
  - at least two clips used to attach said panel to said bracket via engagement with corresponding mating surfaces comprising a plurality of raised ridges at a selected one of a plurality of positions.
13. (previously presented) The tub skirt of claim 12, wherein the shape of the bracket is selected to be affixable around a periphery of the access opening.
14. (previously presented) The system of claim 1, wherein the tub skirt is integrally formed with a tub.
15. (previously presented) The system of claim 1, wherein the tub skirt is separate from a tub and affixable over the top of the tub.
16. (previously presented) The system of claim 1, wherein the shape of the bracket is selected to be affixable around a periphery of the access opening.
17. (previously presented) The system of claim 1, wherein the bracket is affixed to the tub skirt with an adhesive.
18. (canceled)
19. (canceled)
20. (canceled)

21. (new) A system for covering an access opening in a tub skirt, comprising a bracket capable of being affixed about a perimeter of the access opening and a panel attachable to and detachable from the bracket, wherein the panel is attachable to the bracket in a selected one of a plurality of positions, each position defining a different distance between the panel and the bracket.
22. (new) The system of claim 21, wherein the panel comprises a plurality of clips designed to engage the bracket at a selected one of a plurality of positions.
23. (new) The system of claim 22, wherein each clip comprises an angled leading edge and an angled trailing edge.
24. (new) The system of claim 22, wherein the bracket comprises a plurality of raised ridges designed to engage the clip, each raised ridge capable of engaging the clip in a different selected position.
25. (new) The system of claim 1, wherein the selected one of a plurality of positions is a position in which the panel is spaced apart from the bracket.